

February 2, 2007

Catherine Duvall, Treasurer Sierra Club Political Committee 85 Second Street, 2nd Floor San Francisco, CA 94105

Response Due Date: March 5, 2007

Identification Number: C00135368

Reference:

Amended October Monthly Report (9/1/06-9/30/06), received 11/3/06

Dear Ms. Duvall:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. This notice requests information essential to full public disclosure of your federal election campaign finances. An adequate response must be received at the Commission by the response date noted above. An itemization of the information needed follows:

-Schedule A supporting Line 11(a)(i) of your report discloses a transaction(s) for the contributor "Glenn Whitmore" which appears to represent the apparent refund of an excessive contribution from this individual totaling \$2,500.00. In the additional text fields you state, "Reversed due to excess contribution" and "Contribution returned on Oct '06." However, it appears you have failed to disclose the transaction(s) during the reporting period in which it occurred (i.e. 2006 12 Day Pre-General or 30 Day Post-General). Please provide clarifying information regarding the nature of this transaction(s) and amend your report as appropriate.

-Schedule A supporting Line 11(a)(i) of your report discloses negative entries for the apparent refund of excessive contributions originally received by your committee. Please be advised that if your committee wrote a refund check from your account, this disbursement should be disclosed on Schedule B supporting Line 28(a) of the Detailed Summary Page. Negative entries on Schedule A should only be used to disclose voided checks that were not cashed or cleared by a bank. This method of reporting would clarify for the public record the total amount of receipts/disbursements and more accurately disclose the cash-on-hand

amount. Please amend your report(s) to properly disclose this activity or provide clarifying information.

-Your committee filed a 48 hour notice(s) informing the Commission of independent expenditures made in support or opposition of federal candidates with "Stone's Phones Inc." as the payee(s). However, the dates of public dissemination disclosed on the notice(s) do not appear to correlate with the entries disclosed on Schedule E, supporting Line 24 for the reporting period. If your committee has filed a 48 hour notice(s) for independent expenditures that are not reflected on your report(s), you must file Schedule E during the appropriate reporting period(s) to disclose the payments. Please amend your report to clarify this discrepancy and provide clarifying information.

-Itemized disbursements must include a brief statement or description of why the disbursements were made. Please amend Schedule(s) H4 of your report to clarify the following description(s): "Pennsylvania State Predictive Model." For further guidance regarding acceptable purposes of disbursements, please refer to 11 CFR §104.3(b)(3).

-Schedule H4 of your report discloses a payment to Lake Research Partners, which is categorized as an Administrative expense; however, the purpose of disbursement disclosed is "Pennsylvania State Predictive Model." Please be advised that payments made for your committee's generic voter drive activities, that do not mention a specific candidate, should be categorized as a Voter Drive expense on Schedule H4. Please amend your report to clarify the appropriate category for this activity or provide clarifying information regarding this apparent discrepancy.

-You have previously indicated that your committee has been using "best efforts" to obtain the full name, mailing address, occupation and name of employer for each contributor. However, an increasing number of entries lack this information. Please amend your report by supplying the omitted information or providing an explanation of your efforts in this regard. 11 CFR §§104.3(a)(4)(i) and 104.7

Please note, you will not receive an additional notice from the Commission on this matter. Adequate responses received on or before this date will be taken into consideration in determining whether audit action will be initiated. Requests for extensions of time in which to respond will not be considered. Failure to provide an adequate response by this date may result in an audit of the committee. Failure to comply with the provisions of the Act may also result in an enforcement action against the

committee. Any response submitted by your committee will be placed on the public record and will be considered by the Commission prior to taking enforcement action.

Electronic filers must file amendments (to include statements, designations and reports) in an electronic format and must submit an amended report in its entirety, rather than just those portions of the report that are being amended. If you should have any questions regarding this matter or wish to verify the adequacy of your response, please contact me on our toll-free number (800) 424-9530 (at the prompt press 5 to reach the Reports Analysis Division) or my local number (202) 694-1152.

Sincerely,

Rosa G. Lewis

Campaign Finance Analyst Reports Analysis Division

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